

Forrest County



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For Year Ended September 30, 2003

Office of the State Auditor
P.O. Box 956
Jackson, Mississippi 39205

Gentlemen:

Forrest County respectfully submits the following summary schedule of prior audit findings relative to federal awards.

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

2002 - FINDING NO. 1: HOME Investment Partnership Grant/Passed through the Mississippi Development Authority, CFDA No. 14.239.

Condition: During compliance testing for the 01-02 award year, we noted the Forrest County did not comply with the grant's cash management provisions which require that the County follow procedures to minimize the time elapsing between the transfer of funds from the U.S. Treasury and disbursement. There were multiple incidences when cash was drawn down, but the related expenditures were not paid in full for a number of weeks or months.

Recommendation: In future years, Forrest County should ensure that all grant expenditures are approved in a timely manner by the Board of Supervisors, ensuring that payment can be remitted as soon as grant funds are received.

Current Status: Corrective action was taken.

Sincerely yours,

Billy Hudson
Board President